

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Lenart
DOCKET NO.: 05-21542.001-R-1
PARCEL NO.: 12-27-210-057-0000

The parties of record before the Property Tax Appeal Board are Joseph Lenart, the appellant, and the Cook County Board of Review.

The subject property consists of a 6,824 square foot parcel improved with a one year-old, two-story masonry dwelling that contains 3,248 square feet of living area. Features of the home include central air-conditioning, one fireplace, a partial finished basement and a two-car garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted data on one comparable property located next door to the subject. The comparable consists of a two-story style masonry dwelling that is one year old and contains 3,248 square feet of living area. Features of the comparable include central air-conditioning, a two-car garage, one fireplace and a partial finished basement. The comparable has an improvement assessment of \$39,048 or \$12.02 per square foot of living area. The subject has an improvement assessment of \$36,505 or \$11.24 per square foot of living area.

In support of the overvaluation argument, the appellant claimed the subject's recent construction and land cost are not accurately reflected in the subject's assessment. The appellant reported the subject's land sold in March 2004 for \$85,000 and that \$216,319 was expended in constructing the improvements. The appellant reported he acted as general contractor and that he contributed \$20,000 in labor by performing such tasks as demolition, foundation, carpentry, interior trim, painting, exterior concrete, landscaping, etc. It was unclear whether the

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	5,827
IMPR.:	\$	36,505
TOTAL:	\$	42,332

Subject only to the State multiplier as applicable.

appellant included contractor's overhead and profit in his building cost estimate, in addition to the labor estimate. In additional support of the overvaluation argument, the appellant submitted sales information on the one comparable used to support the inequity argument. The comparable sold in April 2005 for \$545,000 or \$167.80 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$42,332 was disclosed. The subject has an estimated market value of \$433,286 or \$133.40 per square foot of living area including land, as reflected by its assessment and Cook County's 2005 three-year median level of assessments for Class 2 property of 9.77%.

In support of the subject's improvement assessment, the board of review submitted property characteristic sheets and a grid analysis of four comparable properties located within two blocks of the subject. The comparables were reported to consist of two-story style masonry dwellings that range in age from 1 to 58 years and range in size from 1,075 to 3,314 square feet of living area. Features of the comparables include one-car or two-car garages and full basements, two of which are finished. Three comparables have central air-conditioning and one has a fireplace. These properties have improvement assessments ranging from \$17,047 to \$41,022 or from \$12.38 to \$15.86 per square foot of living area.

The board of review failed to submit any comparable sales or other market evidence in support of the subject's estimated market value. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellant submitted a list of eight comparables. Only total assessments and living area were provided for these properties. The appellant's rebuttal evidence also stated that the blueprints for the subject dwelling indicated a living area of 3,248 square feet. The evidence further indicated this figure was derived from measuring "horizontally in plan to the exterior faces of perimeter walls."

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is not warranted.

The Board first finds the subject contain 3,248 square feet of living area. The appellant submitted documentation indicating

the living area was calculated by measuring exterior dimensions of the structure, which is the correct method. The Board finds neither party submitted a detailed sketch or floor plan of the subject. The Board gave no weight to the list of eight comparables the appellant submitted in rebuttal. Section 1910.66 of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

The appellant argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board will consider the appellant's only comparable and the four comparables submitted by the board of review. The Board gave less weight to three comparables submitted by the board of review because they differed significantly in age and living area when compared to the subject. The Board takes official notice of its decision under Docket No. 05-21543.001-R-1, involving a property located very near the subject whose parcel identification number is 12-27-210-059-0000 and which is the same property as the board of review's comparable 1 in the instant appeal. In its decision regarding the above docket, the Board found that property contains 3,248 square feet, as does the subject in the instant appeal. Under Docket No. 05-21543.001-R-1, the Board reduced the improvement assessment of the property whose parcel identification number is 12-27-210-059-0000 to \$37,352 or \$11.50 per square foot, based on the evidence presented by both parties in that appeal.

In the instant appeal, the Property Tax Appeal Board finds the appellant's only equity comparable, which is located adjacent to the subject, has an improvement assessment of \$12.02 per square foot. As noted in the above paragraph, the Board also finds the improvement assessment of the board of review's comparable 1 had been reduced under Docket No. 05-21543.001-R-1 to \$11.50 per square foot. These two properties appear from the evidence presented to be nearly identical to the subject. The subject's improvement assessment of \$36,505 or \$11.24 per square foot is below both of the most similar comparables in the record.

Therefore, the Board finds the subject's improvement assessment is correct.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

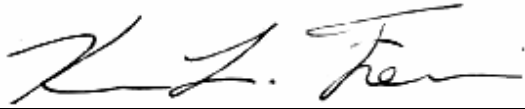
The Board finds the board of review submitted no comparable sales or other market evidence in support of the subject's estimated market value or to refute the appellant's construction cost figures. The appellant submitted evidence documenting the sale of the subject's land in March 2004 for \$85,000. The appellant also submitted a list of construction cost items for the subject's improvements totaling \$216,319. It was unclear whether the appellant included suitable costs to reflect contractor's overhead and profit as well as the market value of labor performed by the appellant. The appellant indicated his contributed labor had a value of \$20,000, but did not clearly differentiate between the labor and contractor's overhead. Therefore, the Board considers the appellant's construction cost figures unreliable. The appellant also submitted sales information on one comparable property located next door to the subject. This property sold in April 2005 for \$545,000 or \$167.80 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$133.40 per square foot of living area including land is below this very similar comparable. Therefore, the Board finds the market evidence in the record is insufficient to justify a reduction in the subject's assessment.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.